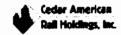
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February 26, 2008

Ms. Catherine Glidden Surface Transportation Board 395 E Street SW Washington, DC 20043-0001

RE: A LEVEL III CULTURAL RESOURCES EVALUATION OF THE PROPOSED DAKOTA, MINNESOTA & EASTERN RAILROAD CORPORATION'S POWDER RIVER BASIN EXPANSION PROJECT CORRIDOR, PRC SEGMENT 1, HAAKON, JONES, AND STANLEY COUNTIES, SOUTH DAKOTA.

Dear Ms. Glidden:

For your review please find enclosed 1 copy of the draft archaeological resources inventory for the PRC Segment 1 as part of the Powder River Basin Project (PRB Project) in Haakon, Jones, and Stanley Counties, South Dakota. The report was prepared by the Archaeology Laboratory at Augustana College under contract with HDR Engineering, Inc. (HDR). Archaeological resources in DM&E right-of-way through this same segment were inventoried by Burns & McDonnell and documented in that report. This report considers areas outside of the current right-of-way limits that may be taken by DM&E during reconstruction of the segment. These areas include, but are not limited to, expanded alignment and borrow and spoil locations. Currently you are reviewing the PRC Segment 3 report prepared by SWCA Environmental Consultants.

As we discussed previously, the report has been converted into PDF files to facilitate the STB review. The files have been uploaded to HDR's FTP Public Site (ftp://ftp.hdrinc.com). You will be prompted to enter a username (UAD\MMADSONHDR) and password (Ru9UY\bV) before downloading the report file.

Please feel free to contact me if you have any questions or if I can assist in your review of the report. Please provide comments on the report at your earliest convenience to Michael Madson (mmadson@hdrinc.com), preferably by March 14, using the comment log provided on the FTP Public Site. We look forward to your comments.

Sincerely.

Herb Jones

Director, Government Affairs

Dakota, Minnesota & Eastern Railroad

Cc:

David Bibler, Louis Berger Group Adrien Hannus, Augustana College Doug Jackson, HDR Engineering, Inc. Melissa Lundberg, HDR Engineering, Inc. Michael Madson, HDR Engineering, Inc. Erin Salisbury, SWCA Environmental Consultants Inc.